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From:

Sent: Monday, June 07, 2010 4:08:34 PM

To:

Cc:

Subject: RE: question

My answer is that state law does not dictate application of federal employment taxes. While it is relevant to look at the type of entity involved and how they conduct their business (and state law provisions may shed some light on those facts), the state laws do not dictate whether the workers are employees or not. If you want to discuss a specific case please let me know.